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**HOUSE BILL 1883**

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**State of Washington 68th Legislature 2024 Regular Session**

**By** Representatives Walen, Cheney, Leavitt, Duerr, McClintock, Reed, Barnard, Sandlin, Goodman, Wylie, Reeves, Santos, and Hackney

AN ACT Relating to employer tax incentives for paying wages to employees during juror service; adding a new section to chapter 82.04 RCW; adding a new section to chapter 82.16 RCW; and creating a new section.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec.**  A new section is added to chapter 82.04 RCW to read as follows:

(1) For juror service occurring from January 1, 2025, until January 1, 2029, a person is allowed a credit against the tax imposed under this chapter equal to 100 percent of wages paid to employees for the duration of time the employee or employees are absent from work while serving as a juror when that employee is summoned for juror service pursuant to chapter 2.36 RCW, up to a maximum of 21 days per employee per calendar year.

(2) No application is required to claim the credit, but the person must keep records necessary for the department to determine eligibility for the credit under this section including records establishing the amount of wages paid and the duration of time the employee or employees spent absent from work serving as a juror.

(3) Any unused credit not used in a calendar year may be carried over and claimed against the person's tax liability for up to two succeeding calendar years. No refunds may be granted for credits under this section.

(4) A person may not claim a credit against taxes due under both this chapter and chapter 82.16 RCW for the same employee.

(5) For purposes of this section:

(a) "Juror" has the same definition as in RCW 2.36.010.

(b) "Juror service" has the same definition as in RCW 2.36.010.

NEW SECTION. **Sec.**  A new section is added to chapter 82.16 RCW to read as follows:

(1) For juror service occurring from January 1, 2025, until January 1, 2029, a person is allowed a credit against the tax imposed under this chapter equal to 100 percent of wages paid to employees for the duration of time the employee or employees spent absent from work while serving as a juror when that employee is summoned for juror service pursuant to chapter 2.36 RCW, up to a maximum of 21 days per employee per calendar year.

(2) No application is required to claim the credit, but the person must keep records necessary for the department to determine eligibility for the credit under this section including records establishing the amount of wages paid and the duration of time the employee or employees spent absent from work serving as a juror.

(3) Any unused credit not used in a calendar year may be carried over and claimed against the person's tax liability for up to two succeeding calendar years. No refunds may be granted for credits under this section.

(4) A person may not claim a credit against taxes due under both this chapter and chapter 82.04 RCW for the same employee.

(5) For purposes of this section:

(a) "Juror" has the same definition as in RCW 2.36.010.

(b) "Juror service" has the same definition as in RCW 2.36.010.

NEW SECTION. **Sec.**  RCW 82.32.808 does not apply to this act.

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